IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT APPLICATION

Applicants: Hirofumi HARUNA, Hiroko NAKAHARA, Atsushi OHARA

Atty. Doc.: Nisshin-1 (FP2656US)

Serial No.: 10/527,416 Filed: March 11, 2005

Confirmation No.: 4791 Group Art Unit: 1794

Examiner: Carolyn A. PADEN

Title: FAT AND OIL COMPOSITION FOR SPREADS

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

S I R:

I believe that no fee, of any kind, is required for the accompanying amendment submitted in connection with the above-captioned application.

In the event a fee is due, kindly charge that fee to my deposit account number 13-3083. To facilitate that charge, a duplicate copy of this letter is enclosed herewith.

Respectfully submitted,

January 8, 2009

Peter L. Michaelson, Attorney

Req. No. 30,090

Customer No. 007265

(732) 542-7800

MICHAELSON & ASSOCIATES
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P.O. Box 8489
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CERTIFICATE OF MAILING under 37 C.F.R. 1.8(a)

I hereby certify that this correspondence is being deposited on **January 9**, **2009** with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Signature

30,090 Reg. No.

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